



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

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July 1, 2005

To Michael L. Tramontina, Director of the
Department of Management:

The Department of Management is a part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2004.

In addition to the CAFR, we also prepare a separate report of recommendations pertaining to each Department's internal control, compliance with statutory requirements and other matters when our audit discloses findings we believe should be brought to your attention.

This report is to inform you our audit of your Department did not disclose any findings which we believe were necessary to report for the year ended June 30, 2004.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audit. If you have questions regarding the above information, please contact Michelle Meyer at (515) 281-8734.

A handwritten signature in black ink, reading "David A. Vaudt".

DAVID A. VAUDT, CPA
Auditor of State

A handwritten signature in black ink, reading "Warren G. Jenkins".

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Thomas J. Vilsack, Governor
Dennis C. Prouty, Director, Legislative Services Agency